



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0519 Troy Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TROY K-6	234	21,922.00	1,098,091.80*	226	21,922.00	1,060,731.00
M1 TROY 7-8	72	62,083.00	433,386.00*	72	62,083.00	433,386.00
 2. * DIRECT STATE AID .....						722,120.81
3. Quality Educator .....						83,910.53
4. At Risk Student .....						22,157.57
5. Indian Education For All .....						6,242.40
6. American Indian Achievement Gap .....						1,800.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						45,829.62
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						15,275.52
c. Reimbursement for Disproportionate Costs .....						5,546.12
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						66,651.26
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						15,123.77
f(ii). District's Required Match for RSBG [7b X 0.33] .....						5,040.92
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						20,164.69
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						81,269.83

County: 27 Lincoln  
 District: 0519 Troy Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	126,769.30	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	73,741.39	0.00	0.00
c. Reimbursement for disproportionate costs	5,546.12	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	93%
*b. BASE Budget	.....	1,499,808.50
*c. Maximum Budget Limit	.....	1,858,230.23
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	1,827,685.62
*e. Highest Budget With A Vote	.....	1,858,230.23
*f. Highest Voted Amount (8e-8d)	.....	30,544.61

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	1,473,092.37
*b. FY 2008-2009 Maximum Budget	.....	1,813,043.45
*c. FY 2008-2009 ANB	.....	299
*d. FY 2008-2009 Adopted General Fund Budget	.....	1,800,969.49
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	327,877.12

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	5,594,735	N/A
e. FY 2008-09 District ANB (Budgeted)	299	N/A
f. District Debt Service Mill Value Per ANB	18.71	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
District: 0519 Troy Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	559,664.73	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	26,126.38	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	12,213,744.64	N/A
(e)	District taxable valuation (Tax Year 2008)***	5,594,735	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	6,619.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0520 Troy H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
			*Basic	*Per ANB	*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement
H1	TROY HS 9-12	172	243,649.00	1,031,011.00	175	243,649.00
						1,048,862.50*
2.	* DIRECT STATE AID					577,752.64
3.	Quality Educator					52,903.42
4.	At Risk Student					9,704.44
5.	Indian Education For All					3,570.00
6.	American Indian Achievement Gap					0.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):					
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.					
	Block Grant Eligibility Status?					Yes
	Block Grant Rates					
	Instructional Block Grant Rate [IBG] per ANB					149.77
	Related Services Block Grant Rate [RSBG] per ANB					49.92
	Threshold to Determine Disproportionate Costs					1.531080481
	Special Education Allowable Cost Payments					
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]					25,760.44
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]					8,586.24
c.	Reimbursement for Disproportionate Costs					0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]					34,346.68
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)					
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A
	Required Local Match					
*f(i).	District's Required Match for IBG [7a X 0.33]					8,500.95
f(ii).	District's Required Match for RSBG [7b X 0.33]					2,833.46
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]					N/A
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]					11,334.41
	Minimum Special Education Budget To Avoid Reversions					
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]					45,681.09

County: 27 Lincoln  
District: 0520 Troy H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	0.00	68,846.37	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	0.00	45,418.57	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	89%
*b. BASE Budget	.....	1,148,272.41
*c. Maximum Budget Limit	.....	1,423,604.59
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	1,351,878.33
*e. Highest Budget With A Vote	.....	1,423,604.59
*f. Highest Voted Amount (8e-8d)	.....	71,726.26

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	1,186,236.47
*b. FY 2008-2009 Maximum Budget	.....	1,474,789.26
*c. FY 2008-2009 ANB	.....	182
*d. FY 2008-2009 Adopted General Fund Budget	.....	1,389,842.39
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	203,605.92

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	6,990,566
e. FY 2008-09 District ANB (Budgeted)	N/A	182
f. District Debt Service Mill Value Per ANB	N/A	38.41
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
 District: 0520 Troy H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	N/A	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	470,954.07
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,482.19
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	16,470,852.30
(e)	District taxable valuation (Tax Year 2008)***	N/A	6,990,566
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	9,480.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0522 Libby K-12 Schools

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1.	CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LIBBY K-6	636	21,922.00	2,958,990.00	620	21,922.00	2,885,542.00*
M1	LIBBY 7-8	171	62,083.00	1,025,059.50	209	62,083.00	1,250,865.00*
H1	LIBBY HS 9-12	510	243,649.00	3,013,972.50	540	243,649.00	3,187,215.00*
2.	* DIRECT STATE AID .....						3,420,120.38
3.	Quality Educator .....						326,567.83
4.	At Risk Student .....						78,170.08
5.	Indian Education For All .....						27,927.60
6.	American Indian Achievement Gap .....						4,200.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....						149.77	
Related Services Block Grant Rate [RSBG] per ANB .....						49.92	
Threshold to Determine Disproportionate Costs .....						1.531080481	
Special Education Allowable Cost Payments							
*a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						197,247.09
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						65,744.64
c.	Reimbursement for Disproportionate Costs .....						54,292.54
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						317,284.27
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
Required Local Match							
*f(i).	District's Required Match for IBG [7a X 0.33] .....						65,091.54
f(ii).	District's Required Match for RSBG [7b X 0.33] .....						21,695.74
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						86,787.28
Minimum Special Education Budget To Avoid Reversions							
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						349,779.01

County: 27 Lincoln  
District: 0522 Libby K-12 Schools

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	406,463.89	282,457.95	688,921.84
b. FY2007-2008 amount to avoid reversion	213,314.17	147,993.09	361,307.26
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	31,945.09	22,347.45	54,292.54

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	97%
*b. BASE Budget	.....	7,002,084.29
*c. Maximum Budget Limit	.....	8,713,191.52
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	7,897,297.98
*e. Highest Budget With A Vote	.....	8,713,191.52
*f. Highest Voted Amount (8e-8d)	.....	815,893.54

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	7,206,876.58
*b. FY 2008-2009 Maximum Budget	.....	8,974,933.45
*c. FY 2008-2009 ANB	.....	1,402
*d. FY 2008-2009 Adopted General Fund Budget	.....	8,102,090.27
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	895,213.69

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	11,714,825	11,714,825
e. FY 2008-09 District ANB (Budgeted)	848	554
f. District Debt Service Mill Value Per ANB	13.81	21.15
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25



County: 27 Lincoln  
 District: 0522 Libby K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,531,910.92	1,239,579.44
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	84,995.85	53,816.34
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	33,712,506.15	43,884,918.82
(e)	District taxable valuation (Tax Year 2008)***	11,714,825	11,714,825
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	21,998.00	32,170.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0527 Eureka Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 EUREKA K-6	396	21,922.00	1,851,894.00*	395	21,922.00	1,847,257.00
M1 EUREKA 7-8	140	62,083.00	840,315.00*	140	62,083.00	840,315.00
 2. * DIRECT STATE AID .....						1,240,967.66
3. Quality Educator .....						140,236.20
4. At Risk Student .....						23,823.87
5. Indian Education For All .....						10,934.40
6. American Indian Achievement Gap .....						2,200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						80,276.72
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						26,757.12
c. Reimbursement for Disproportionate Costs .....						21,806.95
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						128,840.79
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						26,491.32
f(ii). District's Required Match for RSBG [7b X 0.33] .....						8,829.85
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						35,321.17
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						142,355.01

County: 27 Lincoln  
 District: 0527 Eureka Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	257,275.76	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	132,428.30	0.00	0.00
c. Reimbursement for disproportionate costs	21,806.95	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	96%
*b. BASE Budget	.....	2,578,542.78
*c. Maximum Budget Limit	.....	3,205,936.42
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	2,858,717.54
*e. Highest Budget With A Vote	.....	3,205,936.42
*f. Highest Voted Amount (8e-8d)	.....	347,218.88

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	2,632,650.85
*b. FY 2008-2009 Maximum Budget	.....	3,261,731.46
*c. FY 2008-2009 ANB	.....	548
*d. FY 2008-2009 Adopted General Fund Budget	.....	2,912,825.61
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	280,174.76

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	7,956,834	N/A
e. FY 2008-09 District ANB (Budgeted)	548	N/A
f. District Debt Service Mill Value Per ANB	14.52	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
 District: 0527 Eureka Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,004,800.49	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	54,353.23	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	22,083,355.06	N/A
(e)	District taxable valuation (Tax Year 2008)***	7,956,834	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	14,127.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0528 Lincoln County H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB			
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	LINCOLN CO HS 9-12	365	243,649.00	2,170,290.00*	348	243,649.00	2,070,687.00
2.	* DIRECT STATE AID .....						1,079,030.73
3.	Quality Educator .....						76,986.94
4.	At Risk Student .....						8,811.16
5.	Indian Education For All .....						7,446.00
6.	American Indian Achievement Gap .....						800.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB .....						149.77
	Related Services Block Grant Rate [RSBG] per ANB .....						49.92
	Threshold to Determine Disproportionate Costs .....						1.531080481
	Special Education Allowable Cost Payments						
*a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						54,666.05
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						18,220.80
c.	Reimbursement for Disproportionate Costs .....						0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						72,886.85
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
	Required Local Match						
*f(i).	District's Required Match for IBG [7a X 0.33] .....						18,039.80
f(ii).	District's Required Match for RSBG [7b X 0.33] .....						6,012.86
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						24,052.66
	Minimum Special Education Budget To Avoid Reversions						
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						96,939.51

County: 27 Lincoln

District: 0528 Lincoln County H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	0.00	89,861.62	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	0.00	89,816.49	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	2,127,236.89
*c. Maximum Budget Limit	2,635,535.09
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,146,912.89
*e. Highest Budget With A Vote	2,635,535.09
*f. Highest Voted Amount (8e-8d)	488,622.20

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	2,068,372.75
*b. FY 2008-2009 Maximum Budget	2,561,998.13
*c. FY 2008-2009 ANB	355
*d. FY 2008-2009 Adopted General Fund Budget	2,088,048.75
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	19,676.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	10,492,022
e. FY 2008-09 District ANB (Budgeted)	N/A	355
f. District Debt Service Mill Value Per ANB	N/A	29.55
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
District: 0528 Lincoln County H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	N/A	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	831,444.37
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	25,773.80
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	29,085,412.51
(e)	District taxable valuation (Tax Year 2008)***	N/A	10,492,022
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	18,593.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0529 Fortine Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 FORTINE 1-8	60	21,922.00	282,606.00*	59	21,922.00	277,901.80
2. * DIRECT STATE AID						136,124.02
3. Quality Educator						15,213.04
4. At Risk Student						0.00
5. Indian Education For All						1,224.00
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,986.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,874.87
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						12,861.07
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,995.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						2,965.45
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						988.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,953.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						12,940.07



County: 27 Lincoln  
District: 0529 Fortine Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	26,818.17	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	11,188.83	0.00	0.00
c. Reimbursement for disproportionate costs	3,874.87	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	81%
*b. BASE Budget	279,463.02
*c. Maximum Budget Limit	346,869.69
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	325,493.02
*e. Highest Budget With A Vote	346,869.69
*f. Highest Voted Amount (8e-8d)	21,376.67

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	283,746.75
*b. FY 2008-2009 Maximum Budget	353,788.24
*c. FY 2008-2009 ANB	61
*d. FY 2008-2009 Adopted General Fund Budget	329,776.75
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	46,030.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,339,985	N/A
e. FY 2008-09 District ANB (Budgeted)	61	N/A
f. District Debt Service Mill Value Per ANB	21.97	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
 District: 0529 Fortine Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	109,158.90	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	6,303.92	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,407,399.80	N/A
(e)	District taxable valuation (Tax Year 2008)***	1,339,985	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	1,067.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0530 McCormick Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
			*Basic	*Per ANB	*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement
E1	MCCORMICK K-8	11	21,922.00	51,865.00	13	21,922.00
						61,292.40*
2.	* DIRECT STATE AID					37,196.84
3.	Quality Educator					3,042.00
4.	At Risk Student					0.00
5.	Indian Education For All					265.20
6.	American Indian Achievement Gap					0.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):					
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.					
	Block Grant Eligibility Status?					Yes
	Block Grant Rates					
	Instructional Block Grant Rate [IBG] per ANB					149.77
	Related Services Block Grant Rate [RSBG] per ANB					49.92
	Threshold to Determine Disproportionate Costs					1.531080481
	Special Education Allowable Cost Payments					
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]					1,647.47
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]					549.12
c.	Reimbursement for Disproportionate Costs					0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]					2,196.59
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)					
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A
	Required Local Match					
*f(i).	District's Required Match for IBG [7a X 0.33]					543.67
f(ii).	District's Required Match for RSBG [7b X 0.33]					181.21
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]					N/A
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]					724.88
	Minimum Special Education Budget To Avoid Reversions					
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]					2,921.47

County: 27 Lincoln  
 District: 0530 McCormick Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	3,000.00	0.00	0.00
b. FY2007-2008 amount to avoid reversion	2,806.76	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	72,953.95
*c. Maximum Budget Limit	90,365.63
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	72,953.95
*e. Highest Budget With A Vote	90,365.63
*f. Highest Voted Amount (8e-8d)	17,411.68

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	85,957.67
*b. FY 2008-2009 Maximum Budget	106,538.73
*c. FY 2008-2009 ANB	16
*d. FY 2008-2009 Adopted General Fund Budget	85,957.67
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	439,701	N/A
e. FY 2008-09 District ANB (Budgeted)	16	N/A
f. District Debt Service Mill Value Per ANB	27.48	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
 District: 0530 McCormick Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	34,365.96	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,268.86	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	742,986.00	N/A
(e)	District taxable valuation (Tax Year 2008)***	439,701	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	303.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0533 Yaak Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
			*Basic	*Per ANB	*Basic	*Per ANB
*Budget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1 YAAK K-8	8	21,922.00	37,722.40*	7	21,922.00	33,007.80
2. * DIRECT STATE AID						13,330.53
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						163.20
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
Special Education Allowable Cost Payments						
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]					1,198.16
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]					399.36
c.	Reimbursement for Disproportionate Costs					0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]					1,597.52
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A
Required Local Match						
*f(i).	District's Required Match for IBG [7a X 0.33]					395.39
f(ii).	District's Required Match for RSBG [7b X 0.33]					131.79
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]					N/A
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]					527.18
Minimum Special Education Budget To Avoid Reversions						
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]					2,124.70

County: 27 Lincoln  
 District: 0533 Yaak Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	0.00	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	1,275.80	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	53,157.25
*c. Maximum Budget Limit	65,645.26
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	65,645.26
*e. Highest Budget With A Vote	65,645.26
*f. Highest Voted Amount (8e-8d)	0.00

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	45,001.78
*b. FY 2008-2009 Maximum Budget	55,461.13
*c. FY 2008-2009 ANB	6
*d. FY 2008-2009 Adopted General Fund Budget	63,129.91
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	18,128.13

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	616,679	N/A
e. FY 2008-09 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	102.78	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
 District: 0533 Yaak Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,725.90	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	475.82	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	379,505.86	N/A
(e)	District taxable valuation (Tax Year 2008)***	616,679	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.





# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 27 Lincoln

**District:** 0534 Trego Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TREGO K-8	35	21,922.00	164,941.00	48	21,922.00	226,142.40*
2. * DIRECT STATE AID						110,884.79
3. Quality Educator						21,294.00
4. At Risk Student						0.00
5. Indian Education For All						979.20
6. American Indian Achievement Gap						1,200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						5,241.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,558.95
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						8,800.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,747.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,729.84
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						576.58
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,306.42
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						7,548.37

County: 27 Lincoln  
District: 0534 Trego Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	27,614.58	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	12,224.83	0.00	0.00
c. Reimbursement for disproportionate costs	3,558.95	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	234,944.86
*c. Maximum Budget Limit	290,886.60
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	276,570.90
*e. Highest Budget With A Vote	295,804.17
*f. Highest Voted Amount (8e-8d)	19,233.27

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	253,569.73
*b. FY 2008-2009 Maximum Budget	315,129.42
*c. FY 2008-2009 ANB	52
*d. FY 2008-2009 Adopted General Fund Budget	295,195.77
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	41,626.04

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	29,197,413	29,197,413
b. FY 2008-09 County ANB (Budgeted)	1,830	1,091
c. County Retirement Mill Value per ANB	15.95	26.76
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,195,203	N/A
e. FY 2008-09 District ANB (Budgeted)	52	N/A
f. District Debt Service Mill Value Per ANB	22.98	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 27 Lincoln  
District: 0534 Trego Elem

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	94,211.75	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,454.62	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,078,043.81	N/A
(e)	District taxable valuation (Tax Year 2008)***	1,195,203	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	883.00	N/A

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Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.